

DEBRA K. DAVENPORT, CPA

OFFICE OF THE AUDITOR GENERAL

WILLIAM THOMSON DEPUTY AUDITOR GENERAL

August 31, 2006

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Pearce Elementary School District No. 22

Dear Mr. Horne:

In our August 24, 2006, letter to you, we requested that the Arizona State Board of Education take action on Pearce Elementary School District No. 22 because the District had not submitted its audit reports for the 2 years ended June 30, 2005, and compliance questionnaire for the year ended June 30, 2005. We have since received the District's reports and questionnaire. Therefore, the District has met the report submission requirements for those years.

If you have questions concerning this matter, please call Gregg Rickert, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,

Magdalene D. Haggerty, CPA Accounting Services Director

MDH/gr

cc: Governing Board

Ms. Sandra Allen, Superintendent

Pearce Elementary School District No. 22

The Honorable Trudy Berry, Cochise County School Superintendent

Mr. Vince Yanez, Executive Director

Arizona State Board of Education

Ms. Vicki G. Salazar, Associate Superintendent of Financial Services Arizona Department of Education